

Navigator Resource: Tax Benefits Eligibility Check

Income threshold for maximum amount of all listed tax benefits:

- Single: \$0-\$75,000
- HofH: \$0-\$112,500
- MFJ: \$0-\$150,000

Tax Benefit	Type of Tax Identification Number	Age	Relationship	Dependency	Benefit Amount	Additional Notes
1st and 2nd Stimulus Payments (Paid in 2020 or reported as Recovery Rebate Credit on 2020 tax return or simplified return)	The primary client or spouse must have Social Security Number (SSN) valid for employment* Qualifying child must have: SSN valid for employment Or Adoption Taxpayer Identification Number (ATIN)	Qualifying child must be under the age of 17 on the last day of 2020 (born on or after January 1, 2004)	Qualifying child must be the client's son, daughter, grandchild, stepchild or adopted child; younger sibling, step-sibling, half-sibling, or their descendent; or a foster child placed by a government agency.	Primary client and spouse (if applicable) cannot be claimed as a dependent on another person's return. Qualifying child must be claimed as a dependent on the client's 2020 tax return.	1st payment: \$1,200 per eligible adult (primary and spouse) and \$500 per eligible child 2nd payment: \$600 per eligible adult (primary and spouse) and \$600 per eligible child	Qualifying child must have lived with the client for over half of 2020. Initially, the 1st stimulus payment required that both the primary and spouse have SSNs. The rule changed and now married filing joint couples qualify for partial 1st or 2nd stimulus payments if one person has a SSN.

Tax Benefit	Tax Identification Number	Age	Relationship	Dependency	Eligible Amount	* Additional Notes
3rd Stimulus Payment (paid in 2021 based on 2019 and 2020 tax return)	Primary or Spouse needs a SSN to be eligible for their portion of the payment. Qualifying child must have: SSN Or Adoption Taxpayer Identification Number (ATIN)	Any age	Any relationship if qualifying dependent	Primary client and spouse (if applicable) cannot be claimed as a dependent on another person's return. Qualifying child must be claimed as a dependent on the client's 2020 tax return.	\$1,400 for each eligible individual: primary filer, spouse and qualifying dependent	Important changes for 3rd stimulus: Parents with ITINs can claim payment for qualifying dependents with SSNs or ATINs SSNs no longer need to be eligible for employment
Expanded Child Tax Credit	Primary filer and spouse can have SSN or Individual Taxpayer Identification Number Qualifying child must have SSN valid for employment	Qualifying child must be under the age of 17 on the last day of 2020 (born on or after January 1, 2004)	The child is their son, daughter, grandchild, stepchild or adopted child; younger sibling, step-sibling, half-sibling, or their descendant; or a foster child placed by a government agency.	Must be a dependent of the primary filer (and spouse, if applicable)	Children ages 0-5: \$3,600 Children ages 6-17: \$3,000 Half of the credit is available in advance payments from July-Dec 2021. The other half is claimed when filing their 2021 tax return.	Must live with taxpayer for over half the year in 2021 In order to receive the advance CTC payments, the child must be claimed on the filer's 2020 tax return or nonfiler form; however, the child must also be a qualifying child in 2021 to get the full credit and avoid repayment.